

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by  
5 changing Section 225 as follows:

6 (35 ILCS 5/225)

7 Sec. 225. Credit for instructional materials and supplies.  
8 For taxable years beginning on and after January 1, 2017, a  
9 taxpayer shall be allowed a credit in the amount paid by the  
10 taxpayer during the taxable year for instructional materials  
11 and supplies with respect to classroom based instruction in a  
12 qualified school, or the maximum credit amount ~~\$250~~, whichever  
13 is less, provided that the taxpayer is a teacher, instructor,  
14 counselor, principal, or aide in a qualified school for at  
15 least 900 hours during a school year.

16 The credit may not be carried back and may not reduce the  
17 taxpayer's liability to less than zero. If the amount of the  
18 credit exceeds the tax liability for the year, the excess may  
19 be carried forward and applied to the tax liability of the 5  
20 taxable years following the excess credit year. The tax credit  
21 shall be applied to the earliest year for which there is a tax  
22 liability. If there are credits for more than one year that are  
23 available to offset a liability, the earlier credit shall be

1 applied first.

2 For purposes of this Section, the term "materials and  
3 supplies" means amounts paid for instructional materials or  
4 supplies that are designated for classroom use in any  
5 qualified school. For purposes of this Section, the term  
6 "qualified school" means a public school or non-public school  
7 located in Illinois.

8 For purposes of this Section, the term "maximum credit  
9 amount" means (i) \$250 for taxable years beginning prior to  
10 January 1, 2023 and (ii) \$300 for taxable years beginning on or  
11 after January 1, 2023.

12 This Section is exempt from the provisions of Section 250.  
13 (Source: P.A. 100-22, eff. 7-6-17.)

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law.